

SENATE BILL 3099

By Henry

AN ACT to amend Tennessee Code Annotated, Title 67.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 1, Part 10, is amended by adding the following language as a new section:

Section 67-1-1012.

(a) Every city or county collector of taxes may retain agents to identify taxpayers who are not filing, paying, or filing and paying, any tax due to such city or county. The collector of taxes may retain agents to review, audit, or review and audit, taxpayers and their data to determine the amount of taxes owed.

(b) If a tax collector retains such agents, the agent is deemed to be a tax collector for the purpose of having access to all statements, reports, or returns of a taxpayer and is subject to § 67-4-722.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.